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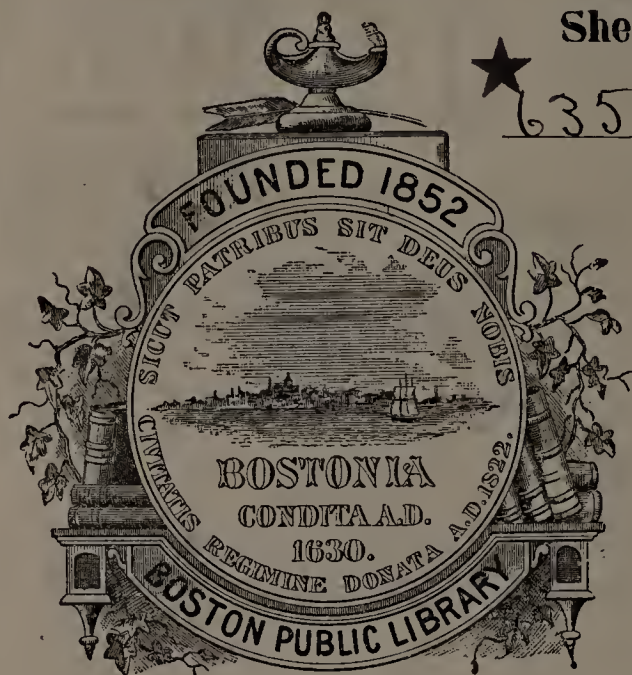
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Annual Report
OF THE
ASSESSING DEPARTMENT



1892.



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ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT,
FOR THE
YEAR 1892.



PRINTED BY

ROCKWELL AND CHURCHILL

BOSTON :

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ASSESSORS' OFFICE, CITY HALL,
BOSTON, MASS., January 31, 1893.

HON. NATHAN MATTHEWS, JR.,

Mayor of the City of Boston:

SIR: In accordance with the requirements of the ordinance now in force, the Board of Assessors would respectfully offer the following report:

For convenience of assessment and as authorized by Chapter 115 of the Acts of the year 1889, which provides that the Assessors may "divide any ward . . . into convenient assessment districts," the twenty-five wards of the city are divided into forty districts; ten of them into two, one into three, and one into four districts. Thirteen wards are not divided. The several assessment districts and the wards of which they are a part, together with the names of the first and second assistant assessors assigned to each of said districts, are shown in an appendix at the end of this report.

TAX WARRANTS.

Warrants for the assessments of taxes in the city of Boston for the financial year commencing February 1, 1892, were received by the Board of Assessors as follows:

A State warrant for the proportion of the city of Boston of a State tax of \$1,750,000, as fixed by Chap. 429, Acts of 1892	\$640,062 50
A State warrant for a tax to be paid to the Commonwealth for Boston armories, as fixed by Chap. 384, Acts of 1888	¹ 28,056 27
<i>Carried forward,</i>	<hr/> \$668,118 77

¹ The warrant states that of this amount \$10,056.27 are needed to meet the requirements of the sinking-fund, and \$18,000 for interest account.

<i>Brought forward,</i>	\$668,118 77
A State warrant for a tax to be paid to the Commonwealth for the proportion of the city of Boston of the expense of "building, maintenance, and operation of a system of sewage disposal for the Mystic and Charles-river valleys," as determined by Chap. 439, Acts of 1889	¹ 12,625 73
A County warrant for the tax of Suffolk County for county purposes [see Section 47, Chap. 11, P. S.]	804,294 00
A City warrant for the tax of the city of Boston for city purposes [see Section 47, Chap. 11, P. S.]	9,881,451 00
<hr/>	
Aggregate of warrants committed to Board of Assessors	\$11,366,489 50

POLL-TAX ASSESSMENTS.

The polls recorded for assessment before August 15, 1892, and included in the estimate that determined the rate of taxation for the current year, were those of 136,375 males and 735 females; a total of 137,110. Under the operation of the law providing for supplementary assessment of omitted male persons, determined by the registrars of voters to be liable to assessment under the provisions of Section 26 of Chap. 351 of the Acts of 1892, there were added to the list 6,646 male polls, making the number of males assessed 143,021, and the number of females 735; a total for the year of 143,756. The number of polls assessed and the amount of such assessments in each ward is shown by tables marked "A" and "B," pages 32, 33, and the number assessed in the city for five consecutive years is shown by the table marked "C," page 34.

VALUATION.²

The valuation of the city, as of the first day of May, 1892, determined by the Assessors August 15 of that year, when the rate of taxation for the current year was fixed, was as follows :

¹ The warrant states that of this amount \$5,987.48 are needed to meet the requirements of the sinking-fund, and \$6,638.25 for maintenance and operation.

² The city valuation for 1892, as compared with 1891, was slightly reduced by a decision of the Supreme Judicial Court, which found that action under Chap. 196 of 1881 did not bring certain islands in the lower harbor within the limits of Boston.

Value of land, marsh, and flats ¹	\$399,170,175 00
Value of dwelling-houses, stores, and other structures	281,109,700 00
<hr/>	
Total value of real estate	\$680,279,875 00
Value of personal property other than bank stock, separately assessed	\$199,108,500 00
Value of shares in National Banks, located in Boston, taxable in said city	14,587,328 82
<hr/>	
Total value of personal estate	213,695,828 82
<hr/>	
Total valuation	\$893,975,703 82

The proportion of the valuation as found in the several wards is shown by a table marked "A," page 32. This valuation was increased by supplementary assessments,² under authority conferred by Section 26 of Chapter 351 of the Acts of 1892, by adding thereto personal estate to the amount of 69,400 00

The valuation was also increased by assessments under the provisions of Section 78 of Chapter 11 of the Public Statutes, as amended by Chapter 362 of the Acts of 1888, by the addition of land of the value of \$19,700, and buildings of the value of \$17,900, a total real-estate value omitted from assessment of 37,600 00

<i>Carried forward,</i>	<hr/> \$893,082,703 82
-------------------------	------------------------

¹ For detail of 194,907,530 sq. ft. occupied land, valued at \$346,457,575,
508,544,966 " vacant " " " 46,869,500,
112,050,454 " marsh and flats, " " 5,843,100,
see table marked "H," page 42.
For detail of Supplementary Assessments, see table marked "B," page 33.

<i>Brought forward,</i>	\$893,082,703 82
And by adding for personal estate deemed to have been omitted from the first as- sessment the value of	1,905,200 00
	<hr/>
The total valuation of the city upon which taxes were assessed for the financial year 1892-93, when all assessments were made, was	\$895,987,903 82
	<hr/>

The valuation of 1892 for personal property can be fairly increased \$62,999,800 in addition to the amount given in the foregoing table, for the value assessed by the Commonwealth at the rate of $\$14\frac{88}{100}$ per \$1,000 upon shares of Massachusetts corporations, the property of residents in Boston. The State deducts from the value of each share the amount that represents the real estate and machinery locally assessed, and pays over to the city that proportion of the tax that represents the personal property of each corporation.

The valuation can be further increased, say, \$1,561,500 for bank stock assessed at the several rates of the places where the banks are located, as the taxes are paid to Boston, as assessments upon this class of property held by its citizens in Massachusetts banks located outside that city.

This valuation of the shares in Massachusetts corporations, and also in National Banks within the State, but without the limits of Boston, is determined by taking the amount paid by the Commonwealth to the city during the financial year, on account of corporate taxes assessed as of the first day of May of that year. The totals are undoubtedly under estimates, as the collection extends beyond the year in which taxes are assessed, and a small proportion of their total sum is paid over to the city with the assessments of subsequent years.

As the revenue from these two sources is always estimated before the amount to be raised by taxation is determined, the effect of the valuation of this property in reducing the rate of taxation upon the \$893,975,704 assessed by the city is, as nearly as may be, the same as though its amount was included in the Assessors' aggregate, and the taxes were assessed by them.

The valuation of personal property can properly be further increased by the sum of \$325,408 for shipping owned by Boston citizens which was employed in foreign trade May 1, 1892. Section 8 of Chapter 11 of the Public Stat-

utes provides that such property shall not be included in the personal estate of its owners, if they make a return of the same and report for taxation the net yearly income thereof. Section 10 of said chapter required that the State should reimburse the cities and towns for the loss sustained by such exemption. The act from which these two sections were taken became of force May 1, 1882, and contained the provisions that while the exemption should continue, reimbursement on the part of the State should cease in 1887. By Chapter 373 of that year, repayment for the loss of valuation was extended for two years, and was again extended for the same space of time by Chapter 286 of the Acts of the year 1890. Chapter 116 of the Acts of 1891 provides that such repayment shall continue to be made until two years from the date of its enactment, March 26, 1891. The value of the shipping returned for the tax of 1892 was \$341,543, and the net income returned amounted to \$16,135. In the revenue of the city the amount of the payment by the State for the current financial year on this account is put at \$4,036.82.

The total valuation of personal estate which is assessed for all purposes, for which the city may raise money by taxation, can for the year 1892 be put at \$280,557,137.

The United States, the Commonwealth, the county, the city, churches, charitable, scientific, and other corporations, hold property exempt by law from assessment. That of the nation consists of certain islands, forts, and lighthouses in our harbor, the navy yard, custom house, and the building used for the United States courts, sub-treasury, and post-office. The property of the State within the limits of the city is made up of the State house, the State prison, and an area of land and flats in East and South Boston. The county property includes the court house and jail. But as the entire cost of all county estate has been paid by the city, and as the other municipalities that, with Boston, make up Suffolk county, pay no county taxes [Pub. Stats., Chap. 11, § 47], the estates used for county purposes are included as a part of the city property. The character and value of the property used for municipal purposes may be ascertained by reference to the list of real and personal estate, under the title of nominal assets of the city. This list includes all the real estate, and as much of the personal property as is in active use. But there is a large amount of chattels belonging to the city, which are not only difficult of estimation, but which should not be included at a money value, even among the nominal assets of Boston. The books and works of art in our public library, the statues in our squares and public

grounds, the furniture and fittings of our city buildings, are of this class of property. None of the chattels of the nation, State, or county are estimated in the list of exempt property; and only the lands connected with the forts and lighthouses of the general government, and with Bunker Hill Monument, are included in our estimation of exempt estate. The structures, if abandoned for their present use, would be valueless for any other purpose. The same considerations control the estimation of church furniture and fittings when church buildings are demolished. The income-producing personal estate of ministerial funds and trust property is assessed as though in the hands of individuals. [Pub. Stat., Chap. 11, § 22, 12 Cushing, page 54.] But such property when held by charitable, literary, or scientific corporations is exempt; and the large amount so held (over fifteen and three-quarters millions) is included in our estimation of untaxed property.

Buildings of any character that are adapted to public or partly public use, are seldom capable of easy change to fit them for general purposes. When the estates of which they are a part are sold, it is found that a comparatively small value attaches to anything above the land. As such estates become unfitted for the purposes for which they are used, the values estimated for their buildings are reduced. It is believed that the reductions that have been made from time to time, have brought our exempt estates to a fair valuation, which approximates to the selling price. By the methods indicated we place the property of the United States, land value, \$7,501,400; buildings, \$4,029,200; total, \$11,530,600. That of the Commonwealth for land, \$3,541,200; buildings, \$2,082,300; total, \$5,623,500. The real estate of the city is valued for land, \$32,923,971; buildings, \$12,721,800; a total of \$45,636,771; and the personal property used for municipal purposes at \$653,000. The land connected with houses of religious worship is estimated at \$7,588,900, and the buildings at \$7,168,900; a total of \$14,757,800. The valuation of the real estate occupied by charitable, literary, and scientific institutions for the purposes for which they were incorporated is, for land, \$9,070,700; buildings, \$6,763,600; a total of \$15,834,300.

It appears that this class of benevolent and educational corporations hold \$15,762,900 of personal property, as returned to the Assessors by their officers, in accordance with the provisions of Chapter 217 of the Acts of the year 1882. As required by that enactment, those corporations also reported that their receipts for the twelve months preceding the first day of May, 1891, amounted to \$5,423,917, and

their expenditures to \$5,429,961.¹ It appeared by their returns that at the date of assessment, these benevolent and educational institutions held as investments \$5,662,446 of the real estate of this city, which, not being occupied for the purposes of their incorporation, is assessed at its estimated value, forming a part of the real-estate valuation for the tax of the current year. The city of Boston holds, in its corporate capacity (not assessed for city taxes), \$26,472,506 of actual assets available for the payment of liabilities, and \$46,289,771 nominal assets, the character of which is shown in the following copy of the return of the Assessors as of May 1, 1892, to the Tax Commissioner of the Commonwealth :

ASSETS OF THE CITY OF BOSTON.

CLASSIFICATION.

Actual.

Sinking and Consolidated Street Improvement Funds, as per Auditor's report	. \$25,569,706 00
Salable lands (not including islands), and land in charge of Board of Street Commissioners	. . . . . 902,800 00
	<hr/>
	\$26,472,506 00

Nominal.

School-houses	. . . \$9,129,000 00
Public Library	. . . 2,037,100 00
Other public buildings	. 10,328,100 00
Public bath-houses	. . . 20,000 00
² Public grounds	. . . 322,000 00
Cemeteries	. . . 1 00
Ferry property	. . . 443,300 00
Islands (not included in "Other public buildings")	. . . 22,800 00
	<hr/>
<i>Carried forward,</i>	\$22,302,301 00 \$26,472,506 00

¹ Among the corporations having large incomes and disbursements were the following :

	Receipts.	Expenditures.
American Board Commissioners of Foreign Missions	\$824,325	\$824,049
Massachusetts General Hospital	283,648	297,269
Boston University	284,462	278,496
Institute Teelnology	225,017	225,017
New England Conservatory of Music	231,560	242,492

² Item includes only Washington and Lowell squares, the other squares, the Common, Public Gardens, and the public parks not being available to convert into assets.

<i>Brought forward,</i>	\$22,302,301 00	\$26,472,506 00
Water-Works . . .	23,354,470 00	
Fire apparatus . . .	358,000 00	
Fire-alarm . . .	125,000 00	
Miscellaneous . . .	150,000 00	
	<hr/>	46,289,771 00
Total		<hr/> <u>\$72,762,277 00</u>

For the year 1890, and for many years before that date, the appraisal of the real estate owned by the city had reflected the judgment of the Assessors as to the value of the land, and that of the Department of Public Buildings for the structures. At the request of his Honor the Mayor, in the valuation of 1891, the Assessors expressed their opinion of each estate (land and building) as a whole. Heavy reductions were made, especially in the items of school-houses and other public buildings. Cemeteries owned by the city, which in the report covering the assessment of 1890 were put in the column of Nominal Assets at over \$3,000,000, were, in the Report of 1891, in view of the very remote probability that they would ever be available for profitable use, put at the nominal sum of one dollar. Although the land held by the city was advanced in many locations in common with other lands of the vicinity, and there were considerable additions to the valuations for new buildings, and about three-fourths of a million dollars were added for water-works, this revision of former values caused the total of this class of assets to drop over three and three-quarters millions. In the valuations of succeeding years, the estimations will, in the judgment of the Assessors, approximate to selling values, and buildings that cannot be remodelled to fit them for the uses of the locality in which they are situated, will be marked down to nominal values, as they become unsuitable for municipal purposes.

Large amounts of property, held by residents of, or located within the limits of Boston, are by law or judicial decisions exempt from all assessments, the principal items being the real estate of the United States and the Commonwealth, United States bonds, money loaned upon mortgage of real estate, imported goods in original packages, and the furniture of a family below \$1,000 in value. The proportion of the deposits in the savings banks of Massachusetts (\$393,-019,862, October 31, 1892) belonging to the residents of Boston is unknown, as the Commonwealth assesses and retains the entire tax for State revenue. But the total valuation of Boston for property that, by existing laws,

must be estimated for assessment or for the information of the Legislature, is as follows :

Valuation of real and personal estate by Assessors' general assessment	\$893,975,704 00
Valuation of real and personal estate by Assessors' Supplementary assessment	2,012,200 00
Valuation of Massachusetts corporation stock [assessed by State], tax paid to the city,	62,999,800 00
Valuation of Massachusetts National Bank shares [assessed by State], tax paid to the city	1,561,500 00
Valuation of ships and vessels in foreign trade	325,408 00
	<hr/>
Total taxable valuation	\$960,874,612 00
Valuation of the real estate of the United States	\$11,530,600 00
Valuation of the real estate of the Commonwealth	5,623,500 00
Valuation of the real estate of the City of Boston [nominal assets]	45,636,771 00
Valuation of the real estate of houses of religious worship	14,757,800 00
Valuation of the real estate of charitable, scientific, and literary corporations,	15,834,300 00
Valuation of the personal property of the City of Boston [actual assets]	26,472,506 00
Valuation of the personal property of the City of Boston [nominal assets],	653,000 00
Valuation of the personal property of charitable, scientific, and literary corporations	15,762,900 00
	<hr/>
Total exempt valuation	136,271,377 00
	<hr/>
Total valuation as of May 1, 1892,	<u>\$1,097,145,989 00</u>

For the valuation of Boston by wards for five years, and for the separate estimation of the real and personal property for

twenty years, and for the total valuation of the city for thirty-five years, see tables marked "C," "D," and "E," on pages 34, 35, and 36. All the valuations shown on these tables are those which determine the rate of taxation for the years to which they relate, and do not include the small amounts subsequently added by supplementary assessment. The valuation of 1892, as compared with that of the preceding year, shows a gain on real estate of \$30,041,500, equal to an advance of 4.62 per cent., and an increase of \$8,864,789 on personal property, equal to 4.33 per cent. The total valuation of 1892 is more than that of 1882 by \$221,477,742, showing a gain in ten years of 32.93 per cent.

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO THE COLLECTOR.

The rate of taxation needed to raise the amount of the several warrants and the overlay authorized by Section 49 of Chapter 11 of the Public Statutes, as amended by Chapter 226 of the Acts of the year 1887, was determined by the Assessors to be 1.29 per cent., or \$12.90 per \$1,000; of this rate 63 cents was for State, 77 cents for county, and \$11.50 for the city tax.

A table marked "D," page 35, will show the rate of taxation in Boston for the past twenty years, and the table marked "F," page 37, will show the proportion of each annual rate required to raise the tax of a given year for State, county, or city purposes.

The land, marsh, and flats, valuation of \$399,170,175, at \$12.90 per \$1,000, gave assessment amounting to	\$5,149,295 26
The valuation, dwellings, stores, and other structures, of \$281,109,700, at \$12.90 per \$1,000, gave assessment amounting to	3,626,315 13
Total real-estate assessment	\$8,775,610 39
The personal estate valuation of \$213,695,829, at \$12.90 per \$1,000, gave assessment amounting to	2,756,676 19
The total valuation of \$893,975,704, at \$12.90 per \$1,000, gave a total property tax of	\$11,532,286 58
<i>Carried forward,</i>	\$11,532,286 58

<i>Brought forward,</i>	\$11,532,286 58
136,375 male polls, at \$2.00 each, amounted to	272,750 00
735 female polls, at 50 cents each, amounted to	367 50

The taxes as determined by the Assessors when the rate for the year was fixed, and their list and warrant therefor was committed to the Collector, aggregated . \$11,805,404 08

To the amount of the commitment were added taxes for omitted persons, supplementary assessment, under the provisions of Section 26, Chapter 351, of the Acts of 1892, for 6,646 polls 13,292 00
 \$69,400 personal property 895 26

There were also added by supplementary assessment of omitted estates, in accordance with the provisions of Chapter 362 of the Acts of 1888, the taxes on \$37,600 valuation of real estate 485 04

And the taxes on \$1,905,200 valuation of personal estate 24,577 08

The total taxes committed to the Collector for the financial year 1892-3 amounted to \$11,844,653 46

PERCENTAGE OF ASSESSMENTS ON POLLS AND PROPERTY.

When the assessment to meet the warrants of the State, county, and city had been completed, 178,144 bills were sent to the Collector, with the list of persons assessed, and the Assessors' warrant to collect their amount. Of these bills, 119,573, $67\frac{1}{10}$ per cent., were for poll taxes only. When all the lists and warrants for the year had been sent to that officer, 6,690 additional bills, covering supplementary assessments, had been delivered.

Of this class, 6,599, $98\frac{1}{10}$ per cent., were for poll taxes only. The tax assessments of the financial year were represented by 184,834 bills, of which $31\frac{7}{10}$ per cent. were for property, and $68\frac{3}{10}$ per cent. were for poll taxes. The question is often asked, What proportion of the persons whose names are on the voting-list, pay taxes upon property? As the available statistics upon which an opinion could be founded for an intelligent answer to such an inquiry had never been formulated, and as the subject was only incidentally connected with assessment, the Assessors

gave no special consideration to the question, until requested to do so by the Mayor. The subject is thought to be of sufficient interest to justify a statement of the reasons upon which the conclusions of the Board were based, and a copy of the answer to the head of the city government is printed in the appendix, page 27, in connection with a table subsequently compiled.

ABATEMENTS.

The amount of abatements from all the above assessments to January 31, 1893, was, for polls, \$844.00; for real estate, \$42,687.23; for personal estate, \$53,314.14; a total of \$96,845.37. Of this sum, \$95,808.83 was abated before the reduced tax-bills were paid, and, with the money received for taxes, is treated as a credit item to the Collector, who is charged with the total amount of the tax warrants of the year. The remainder of the abatements, amounting to \$1,036.54, were made after payment by the persons assessed, and their several amounts were refunded by the Treasurer from moneys received from the Collector, for the taxes of the current financial year.

AVERAGE OF ASSESSORS' VALUATION FOR FIVE YEARS.

Section 5 of Chapter 7 of the existing ordinances as amended by Section 2 of Chapter 16 of the Ordinances of 1890, requires that in the month of January the Board shall transmit to the Mayor "a statement of the Assessors' valuation of the taxable property in the city of Boston for each of the preceding five years, the abatements thereon allowed previous to the 31st day of December preceding the date of such statement, and the average of such valuations reduced by such abatements." In accordance with this requirement the Board transmitted the following communication:

ASSESSORS' OFFICE, CITY HALL,
BOSTON, December 31, 1892.

HON. NATHAN MATTHEWS, JR.,
Mayor of the City of Boston:

In conformity with the provisions of the Revised Ordinances, we herewith transmit a statement of the Assessors' valuation for the preceding five years, and of the abatements thereon allowed previous to the 31st day of December.

Also, the average of such valuations reduced by such abatements:

Year.	Valuations.	Abatements.
1888 . . .	\$765,355,048 39	\$7,135,600 00
1889 . . .	795,941,043 71	9,246,600 00
1890 . . .	822,456,800 00	7,792,800 00
1891 . . .	855,413,414 62	7,753,700 00
1892 . . .	895,987,904 00	6,659,500 00
Totals . . .	\$4,135,154,210 72	\$38,588,200 00
Less abatements .	38,588,200 00	
	\$4,096,566,010 72	

Divided by five gives \$819,313,202.00.

Respectfully submitted,

For the Board of Assessors,

JOSHUA S. DUNCKLEE,

Secretary.

TAXATION OF CORPORATE PROPERTY.

In accordance with the provisions of Section 86 of Chapter 11 of the Public Statutes, the Assessors, in August, 1892, returned to the Tax Commissioner of the Commonwealth the names of 236 Massachusetts corporations located in Boston, "with a statement in detail of the works, structures, real estate, and machinery owned by each of said corporations . . . with the value thereof."

No personal property other than machinery can legally be assessed to a Massachusetts corporation. The valuation of property of corporations chartered by the Commonwealth, which was included in the total that determined the rate of taxation, amounted to \$78,327,900, of which sum \$71,-906,800 was real estate, and \$6,421,100 was machinery. A statement showing the growth of corporate property locally assessed during the last decade is shown as a footnote to the table marked "D," page 35. Under the provisions of Section 8 of Chapter 13 of the Public Statutes, the Board assessed the 539,000 shares of the 60 National Banks of Boston upon a valuation of \$65,207,500, a total tax of \$841,177. At the time the rate of taxation was determined, the estimated value of 117,930 shares, \$14,587,329, was included in the total aggregate as property which could be legally assessed in the valuation of the city of Boston. The balance of the total assessment of this class of property amounted to \$50,620,171, and the tax of \$653,000 thereon was claimed by the Tax Commissioner under the provisions of Section 13

of said chapter for the State, and certain of the cities and towns of Massachusetts in which shareholders resided. Section 16 of said chapter provides that one per cent. on the amount collected shall be paid "for the expenses of assessing and collecting" that portion of the tax which is not retained by the city or town where the banks are located. As the whole work of assessment, including the making of the bills or lists of taxes, is performed in the Assessing Department, and as each bank must pay (see Section 9, Chapter 13, P. S.), and by a single check does pay, the taxes of all its shareholders, it can be fairly claimed that substantially the whole sum of \$6,530 was secured by this department and added to the revenue of the city.

The Board of Assessors have, under the provisions of Sections 14 and 58 of said Chapter 13, adjusted the taxes of 1892 upon National Bank stock and the shares of Massachusetts corporations, as against the claims of the State or its municipalities, and for that purpose have appeared before the Board of Appeal provided for in Section 62 of said chapter, as agents of the city, where its claims were disputed or needed defence.

CLASSIFICATION OF PERSONAL PROPERTY LOCALLY TAXABLE.

As approximately only about one-quarter of the personal property assessed is returned to the Assessors from year to year, the remaining three-quarters is, of necessity, estimated against those persons or business concerns who, for the then current year, make no return, in accordance with the provisions of Section 41 of the Tax Act. As "dooming" by the Assessors is always without specification as to items of personal estate, classification of the unlisted personalty can only be made by the estimation of the Assessors "according to their best knowledge and belief." The proportion of each kind of taxable personal estate, to the aggregate of all that class of property assessed, has long been a subject of speculation and inquiry. For the purpose of making the returns required by the eighth to the eleventh divisions inclusive of Section 54 of Chapter 11 of the Public Statutes as amended by the Act of the year 1887, Chapter 86, the Assessors of 1889 analyzed the statements of that year, and ascertained the proportions that each class of taxable personal property that was listed bore to the aggregate of all that was returned; then assuming that if all personal estate had been returned to the Assessors under oath, that the proportions of each class would have been unchanged, they

made their estimation of the amount of the unlisted taxable personal estate upon that basis. The law that compelled the estimation required by the divisions above referred to was repealed by Chapter 242 of the Acts of 1890. But the classification, with the figures that indicated the proportions as found, were given in our report of April 30, 1891, as of sufficient interest to justify their presentation in a form that would admit of comparison with similar work in subsequent years. A closer analysis was made of the returns for the tax of May 1, 1891, and its percentages are shown in the following table in connection with the detail and percentages of the current financial year.

Classification.	Amount returned.	Percentage of value of each class.	Percentage applied to total valuation.	Percentages of 1891.
Mortgages of real estate without the State	\$912,400 00	2.3099	\$4,603,388 00	2.2645
Mortgages on church and other exempt property	15,800 00	0.0400	77,653 00	0.0600
Mortgages on personal property . .	57,900 00	0.1466	290,698 00	0.2302
Bonds of private corporations . . .	496,800 00	1.2324	2,506,776 00	0.5221
Money at interest [notes, etc.] not secured by mortgage	1,016,000 00	2.5710	5,121,071 00	2.2640
Money in savings banks out of the State	1,800 00	0.0045	7,964 00	0.0149
Money deposited at interest on time (10 days or more notice)	7,400 00	0.0187	37,830 00	0.2738
Money due [bills receivable] in excess of debts due [bills payable] .	2,814,400 00	7.1254	14,194,445 00	6.6716
Cash on hand, including deposits . .	3,882,200 00	9.8288	19,570,374 00	9.9950
Goods, wares, and merchandise . .	11,661,500 00	29.5242	58,740,990 00	30.8462
Machinery and office furniture . . .	756,000 00	1.9140	3,810,937 00	2.9470
Tools of mechanics exceeding \$300 in value	1,500 00	0.0037	5,974 00	0.0025
Income from profession, trade, or employment	840,800 00	2.1261	4,237,029 00	2.0901
Income from annuities	16,300 00	0.0412	81,634 00	0.0000
Income from ships in foreign trade .	17,800 00	0.0450	89,599 00	0.0903
Ships and vessels not in foreign trade,	44,000 00	0.1113	221,010 00	0.2161
Horses and vehicles	422,000 00	1.0684	2,126,479 00	1.0738
Household furniture exceeding \$1,000 in value	332,900 00	0.8428	1,676,493 00	0.8421
Shares in corporations not chartered in Massachusetts	8,953,000 00	22.6669	45,129,933 00	19.6756
Bonds of the State of Massachusetts .	94,900 00	0.2404	477,860 00	0.1293
Bonds of other States	11,000 00	0.0278	53,760 00	0.0388
Bonds of the City of Boston	216,200 00	0.5473	1,089,124 00	0.3529

Classification.	Amount re- turned.	Percent- age of value of each class.	Percentage applied to total valuation.	Per- centages of 1891.
Bonds of other cities, including coun- ties and towns in Massachusetts .	\$181,900 00	0.4605	\$915,899 00	0.6116
Bonds of counties, cities, and towns out of the State of Massachusetts .	420,200 00	1.0638	2,116,523 00	1.0084
Bonds of railroads, including horse railroads, in Massachusetts	616,200 00	1.5600	3,106,093 00	2.6044
Bonds of railroads and other corpora- tions not chartered in Massachusetts,	5,707,200 00	14.4793	28,818,964 00	15.1748
	\$39,498,100 00	100.0000	\$199,108,500 00	100.0000
Shares in Boston National Banks re- turned as the property of residents of that city	14,587,329 00		14,587,329 00	
Total personal valuation returned to Assessors	\$54,085,429 00			
Total personal valuation estimated by Assessors	159,610,400 00			
Total personal valuation assessed . .	\$213,695,829 00		\$213,695,829 00	

National Bank shares are by law returnable, and are re-
turned by the officers of those organizations. The addition
of this class of personal estate gave \$54,085,429 as returned
out of a total valuation of personal property of \$213,695,828.
This is equal to 25.31 per cent. The Assessors consequently
estimated 74.69 per cent of the personal assessment of May
1, 1892. The percentages of 1891 were 26.58 for personalty
returned, and 73.42 for personal property estimated. While
it must be admitted that the method of determining the classi-
fication of the one hundred and sixty millions of personal
estate estimated by the Assessors is open to criticism, it is
undoubtedly true that any plan that would attempt its im-
provement would be equally open to objections. That
which has been adopted is the best that the Assessors, with
their limited experience in these comparisons, can apply.
The averages of at least four or five years must be obtained,
before it can be determined, by fairly uniform percentages,
that there is such substantial uniformity as to justify the
opinion that practically accurate deductions can be made ;
or that the proportions fluctuate from year to year to such
an extent, as to make estimates based upon them unreliable.

The law assesses the bonds of any nation other than those
of the United States, and the public securities of all States,
counties, or municipalities, also the bonds of all railroads
(including street railways), at their market value, and will
not permit that value to be decreased by debts, or to be
offset in any manner. In other words, this class of credit
property is assessed by the same rules that are applied to

the taxation of money and merchandise. Another class of personal estate is deemed to be "money at interest, and other debts, due the persons to be taxed, more than they are indebted or pay interest for." [Pub Stat., Chap. 11, § 4.] A proper construction of the law requires that a taxable person should be assessed for this class of property, if held by such person in excess of debts and liabilities actually and legally due on the first day of May, and when so held, such excess only is to be taxed. But it often happens that a person holds a considerable amount of the class of credit property that can be offset, but is not assessed for any portion of it, for the reason that such persons' legal liabilities exceed its market value. In the analysis of the returns of 1892, the proportions of credit property that were not assessed by reason of partial offset, and the amounts wholly removed from assessment, were tabulated, with the sum of indebtedness that required their exemption, with the following result:

Mortgages on real estate without the State	\$58,000 00
Mortgages on church and other exempt property	2,000 00
Mortgages on personal property	39,400 00
Bonds of private corporations	145,300 00
Money at interest [notes, etc.] not secured by mortgage	229,500 00
Money deposits at interest on time [10 days' or more notice]	25,600 00
Money due [bills receivable] in excess of debts due [bills payable]	2,005,100 00
	<hr/>
	\$2,504,900 00
Debts and liabilities actually and legally due by the owners of the above-described credit property	\$9,804,200 00

ASSESSMENT STATISTICS.

A table marked "G," pages 38 to 41, will show the approximate value of the dwelling-houses of the city, and a table marked "H," page 42, will give certain statistics relating to the real estate of Boston.

STREETS, SIDEWALKS, AND SEWER ASSESSMENTS.

Before the passage of Chapter 456 of the Acts of 1889, this department had no connection with street or sewer assessments, other than attaching to tax-bills such assessments as had been duly apportioned, under the provisions of the Public

Statutes, Chapter 50, Section 25, and Chapter 51, Section 5, and certified to the Assessors by the Board of Aldermen, or Street Commissioners. After the enactment of the law of 1889, the Assessors were required to receive applications for apportionment, and hear requests for abatement of sewer assessments. By Chapter 346 of the year 1890, the Assessors were empowered to suspend the collection of such an assessment, until the estate affected came into the possession of a new owner, when the amount of the charge, with interest, was to be paid. But this law was repealed by Section 7 of Chapter 402 of the Acts of 1892, and the connection of this department with street, sidewalk, and sewer assessments must now be ascertained from Chapter 323 of the Acts of 1891 (known as the Board of Survey Act), as amended by Chapter 418 of 1892, and Chapters 401 and 402 of the Acts of the last-named year. The law now in force connecting this department with these classes of special assessments may be stated as follows: After the work of building a new street has been completed, including roadway, sidewalks, and sewer, and after the Auditor has certified the expense, the Street Commissioners determine the cost, and ascertain what proportion of the whole amount shall be paid by the city, and what sum is to be assessed upon abutters. [1892, 418, §§ 7, 8.] "The assessable cost of the work" is apportioned by the Commissioners, upon the several parcels of land abutting on the street. If the amount fixed by the Commissioners is unsatisfactory, they can revise and correct their assessment, and their final determination is "subject to appeal . . . to the Superior Court . . . as is provided in the case of taxes." [1892, 418, § 8.] If the amount of the assessment upon any lot is not paid in "one year from the date of such determination, or if the amount as found by the court, or on appeal . . . is not paid before the last day of May next succeeding . . . and in every case with interest from the date of the passage of the . . . order of said Street Commissioners" "for securing the land required for . . . or for constructing" the street they have laid out, "the Board of Assessors . . . shall include a sum equal to nine per cent. of such amount in the next and succeeding annual tax-bills issued for the tax on the said parcel, and in the tax-bill issued the first year shall also include interest on the whole of said amount . . . from the date of the aforesaid order . . . to the last day of October . . . and . . . for each succeeding year, shall include one year's interest on the whole of said amount . . . and shall so include such sums . . . until . . . ten . . . with interest have been paid." [1892, 418, §§ 5, 9.]

The owner of the land may at any time relieve his estate from incumbrance, by payment in full, or may release a portion of his estate, by a partial payment of the balance due, with the consent of the Mayor and Street Commissioners. [1892, 418, § 10.] All moneys paid on account of these special assessments are applied to the payment of the interest of, or paid into, the sinking-fund for the extinguishment of the debts contracted on account of the work for which the assessments were laid. [1891, 323, § 18.] Chapter 401 of the Acts of 1892 applies to sidewalks in streets already constructed. This Act provides that "the Mayor and Aldermen" may order "the Superintendent of Streets . . . to make a sidewalk" in such location, and of such materials, as they may deem expedient. [1892, 401, § 1.] The Superintendent apportions the cost to the several parcels of land, according to their frontage on the street in which the sidewalk is constructed. [1892, 401, § 3.] The order of the Mayor and Aldermen, and the apportionment of the Superintendent, in the operation of the law, take the place of the order and determination of the Street Commissioners, under the Act of 1891, as amended in 1892; otherwise, all proceedings, including the division of an unpaid assessment and the addition of interest thereto, are the same as when a street is constructed under the Board of Survey Act. Chapter 402 of the Acts of 1892 applies to sewers in streets already built, and requires that when sewers are laid, they shall, like sidewalks, be built when the Mayor and Aldermen so order, and be paid for by assessments based on frontage, made by the Superintendent of Streets; and the machinery of this Act, like that relating to sidewalks, is in all other respects made to conform to that of the Board of Survey Act, with the following exceptions: Only lands within one hundred and twenty-five feet of the way in which the sewer is laid are included in the assessment. [1892, 402, § 5; 1892, 418, §§ 5, 6, 8, 9.] A drain for any land outside the line of one hundred and twenty-five feet, can only enter the sewer "after the amount to be paid for an entry has been fixed by the Mayor and Aldermen." [1892, 402, § 5.] When a sewer assessment is laid upon a church estate, or upon any other "parcel of land for which the owner is by law exempt from being taxed, as determined by the Assessors . . . on application to them" by such owner, the Collector is required to "suspend the collection of such assessment" until a new owner holds the land, when its amount is collected without interest. [1892, 402, § 4.] But if the owner of an estate where the collection of a sewer assessment has been suspended, desires to enter the sewer, he can

do so "after the amount to be paid for" such entry "has been fixed by the Mayor and Aldermen," and when the estate passes to another owner, the original assessment, "less any payment made for an entry" into the sewer, "becomes due and payable," and must be collected, as if the day when the fee passed from grantor to grantee "were the date of the passage of the . . . order for making the sewer." [1892, 402, §§ 4, 5.] As the law now stands, it must follow that if the amount then found to be due is not paid, it is to be collected as is provided for other unpaid sewer assessments; that is, by ten annual instalments with interest. The fact that Section 9 of Chapter 418 of the Acts of 1892 provides that when an unpaid special assessment is apportioned and added to a tax-bill, it may "be abated . . . as if a part of, and in the same manner as, the city taxes," will undoubtedly bring many applications for abatement to this department. In an opinion dated December 8, 1892, the Corporation Counsel states that the power to make an abatement of such an assessment "commences only when the . . . assessment is included in the tax-bill, and can only be exercised in curing mistakes in figures, facts, or the law, and confers upon" the Assessors "no power to abate for any other than a legal reason."

The number of cases requiring the action of the Board under the various enactments that have connected the Assessors' Department with special assessments is shown by a table marked "I," page 43.

RECEIPTS AND EXPENDITURES.

There have been no receipts in this department other than the money appropriated for its current expenses. The original

appropriation was	\$128,000 00
Transferred from other appropriations .	12,913 33

Total appropriations	\$140,913 33
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The expenditure for the financial year for salaries, compensation of assistant assessors, clerk-hire, books, stationery, and incidentals has amounted to	140,523 90
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Unexpended balance	<u>\$389 43</u>
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Respectfully submitted,

THOMAS HILLS,
 JOSHUA S. DUNCKLEE,
 JOHN J. MURPHY,
 JOHN PIERCE,
 FRANK A. DREW,
 JOHN M. MAGUIRE,
 GEORGE A. COMINS,
 EDWARD B. DAILY,
 JOSEPH TONDORF, JR.,
Assessors of the City of Boston.

APPENDIX.

ASSESSMENT DISTRICTS AND ASSISTANT ASSESSORS ASSIGNED
THERE TO FOR THE ASSESSMENT OF MAY 1, 1892.

District 1. — The whole of Ward 1. First Assistant Assessor, Benjamin F. Palmer, and Second Assistant, Charles W. Odiorne.

District 2. — The whole of Ward 2. First Assistant Assessor, Thomas O. McEnaney, and Second Assistant, James F. Daly.

District 3. — The whole of Ward 3. First Assistant Assessor, Frederick H. Temple, and Second Assistant, Thomas J. Kelley.

District 4. — The whole of Ward 4. First Assistant Assessor, Dennis G. Quirk, and Second Assistant, Charles W. Pearson.

District 5. — The whole of Ward 5. First Assistant Assessor, George S. Pendergast, and Second Assistant, Patrick Sullivan.

District 6. — That part of Ward 6 lying north and east of a line beginning at the junction of Salem and Hanover streets; thence by the centre lines of Hanover and Richmond streets and the centre line of Atlantic avenue to the boundary line of Ward 12. First Assistant Assessor, Hugh F. Sheran, and Second Assistant, Dennis Bonner.

District 7. — That part of Ward 6 lying south and west of a line beginning where the boundary line between Wards 6 and 12 crosses Atlantic avenue; thence by the centre line of said avenue and the centre lines of Richmond and Hanover streets to the boundary line of Ward 7. First Assistant Assessor, Charles B. Hunting, and Second Assistant, Dennis J. Leahy.

District 8. — That part of Ward 7 lying north of a line beginning at the junction of Hanover and Blackstone streets; thence by the centre line of Blackstone street to Haymarket square; thence across said square to the centre line of Merrimac street; thence by the centre line of said last-named street to the boundary line of Ward 8. First Assistant Assessor, John A. Barry, and Second Assistant, Robert A. McCarron.

District 9. — That part of Ward 7 lying south of a line beginning at the junction of Causeway and Merrimac streets; thence by the centre line of Merrimac street to Haymarket square; thence across said square to the centre line of Blackstone street; thence by the centre line of said last-named street to the boundary line of Ward 6. First Assistant Assessor, Joseph R. Grose, and Second Assistant, Charles W. Curran.

District 10. — The whole of Ward 8. First Assistant Assessor, Daniel A. Downey, and Second Assistant, John W. Martin.

District 11. — The whole of Ward 9. First Assistant Assessor, Charles O. Burrill, and Second Assistant, William W. McKenna.

District 12. — That part of Ward 10 lying to the north and east of a line beginning at the junction of Joy and Beacon streets, and drawn through the centre of Beacon, Park, Tremont, Winter, and

Summer streets, to the boundary line of Ward 12. First Assistant Assessor, Patrick F. Sullivan, and Second Assistant, Josiah H. Quincy.

District 13. — That part of Ward 10 lying to the south and west of a line beginning at the ward line at the junction of Bedford and Summer streets; thence by the centre lines of Summer, Washington, Winter, Tremont, Park, and Beacon streets, to the boundary line of Ward 9. First Assistant Assessor, Horace Smith, and Second Assistant, Roger H. Scannell.

District 14. — That part of Ward 11 lying north and west of a line beginning where the boundary line between Wards 10 and 11 crosses Park square; thence across said square to the centre line of Providence street; thence by said centre line and the centre line of Berkeley street to the location of the Providence Division of the Old Colony Railroad; thence by said location to the boundary line of Ward 22. First Assistant Assessor, Samuel Hichborn, and Second Assistant, Leo Coydevant.

District 15. — That part of Ward 11 lying south and east of a line beginning where the location of the Providence Division of the Old Colony Railroad passes under West Chester park; thence by said location and the centre lines of Berkeley and Providence streets to Park square; thence across said square to the boundary line of Ward 10. First Assistant Assessor, Patrick D. Sullivan, and Second Assistant, Thomas W. Kelley.

District 16. — That part of Ward 12 lying north of a line beginning at the junction of Kneeland and Hudson streets; thence by the centre line of Kneeland and Federal streets, and Mount Washington avenue, to the boundary line of Ward 13. First Assistant Assessor, William H. Cundy, and Second Assistant, Daniel H. Riley.

District 17. — That part of Ward 12 lying south of a line beginning at Fort Point channel; thence by the centre line of Mount Washington avenue and the centre lines of Federal and Kneeland streets to the boundary line of Ward 10. First Assistant Assessor, James Carney, and Second Assistant, Henry J. Ireland.

District 18. — The whole of Ward 13. First Assistant Assessor, Jerome S. McDonald, and Second Assistant, Andrew J. Quinn.

District 19. — That part of Ward 14 lying west of a line running through the centre of K street, from the ward line in Boston harbor to the ward line in Dorchester bay. First Assistant Assessor, Eugene J. O'Connor, and Second Assistant, Henry J. McKee.

District 20. — That part of Ward 14 lying east of the line running through the centre of K street, from the ward line in Dorchester bay to the ward line in Boston harbor. First Assistant Assessor, Nicholas J. Furie, and Second Assistant, William H. Quinn.

District 21. — The whole of Ward 15. First Assistant Assessor, James I. Moore, and Second Assistant, John S. McDonough.

District 22. — The whole of Ward 16. First Assistant Assessor, John J. Gartland, and Second Assistant, Edward V. Fitzgerald.

District 23. — The whole of Ward 17. First Assistant Assessor, William B. Smart, and Second Assistant, John F. Doyle.

District 24.—The whole of Ward 18. First Assistant Assessor, George A. King, and Second Assistant, Henry S. Harris.

District 25.—The whole of Ward 19. First Assistant Assessor, John H. Giblin, and Second Assistant, Patrick J. Crowley.

District 26.—That part of Ward 20 lying north and west of a line beginning at the junction of Albany and Swett streets; thence by the centre lines of Swett, Magazine, and Dudley streets and the centre line of Blue Hill avenue to the boundary line of Ward 21. First Assistant Assessor, Edward W. Dolan, and Second Assistant, Patrick J. Mullen.

District 27.—That part of Ward 20 lying south and east of a line beginning at the junction of Winthrop street and Blue Hill avenue; thence by the centre line of said avenue and the centre lines of Dudley, Magazine, and Swett streets to the boundary line of Ward 18. First Assistant Assessor, Henry L. Carter, and Second Assistant, William Burns.

District 28.—That part of Ward 21 lying north and west of a line beginning at the junction of Dudley and Warren streets; thence by the centre line of Warren street, Walnut avenue, Circuit and Washington streets to the boundary line of Ward 23. First Assistant Assessor, Thomas J. Leach, and Second Assistant, Charles F. Riley.

District 29.—That part of Ward 21 lying south and east of a line beginning at the junction of Codman avenue and Washington street; thence by the centre lines of Washington and Circuit streets, Walnut avenue, and Warren street to the boundary line of Ward 20. First Assistant Assessor, John H. Griggs, and Second Assistant, John J. Flannery.

District 30.—That part of Ward 22 lying north of a line beginning at the boundary line between the city of Boston and the town of Brookline; thence by the centre lines of Longwood avenue, Parker, and Tremont streets to the boundary line of Ward 21. First Assistant Assessor, Andrew J. Browne, and Second Assistant, Hubert J. Gormley.

District 31.—That part of Ward 22 lying south of a line beginning at the junction of the location of the Providence Division of the Old Colony Railroad and Tremont street; thence by the centre lines of Tremont and Parker streets and the centre line of Longwood avenue to the boundary line between the city of Boston and town of Brookline. First Assistant Assessor, Robert Culbert, and Second Assistant, James P. Fox.

District 32.—That part of Ward 23 lying north and east of a line beginning at the junction of Centre street and the location of the Providence Division of the Old Colony Railroad; thence by said location and the location of the West Roxbury Branch Railroad to the centre lines of Dudley avenue, South, Centre, and Church streets to the ward line. First Assistant Assessor, Frank S. Pratt, and Second Assistant, Daniel H. Daly.

District 33.—That part of Ward 23 lying south and east of a line beginning at the boundary line between the city of Boston and the town of Hyde Park; thence by the centre lines of Grew avenue, Poplar, Sycamore, Kittredge, Norfolk, and Washington

streets, and Dudley avenue, to the location of the West Roxbury Branch Railroad; thence by said location and the location of the Providence Division of the Old Colony Railroad to the ward line at Centre street. First Assistant Assessor, A. S. Parker Weeks, and Second Assistant, Philip H. Downes.

District 34. — That part of Ward 23 lying south and west of a line beginning at the boundary line between the city of Boston and the town of Brookline; thence by the centre lines of Church, Centre, and South streets, Dudley avenue, Washington, Norfolk, Kiltredge, Sycamore, and Poplar streets, and Grew avenue, to the boundary line between said city and the town of Hyde Park. First Assistant Assessor, Hubert Pope, and Second Assistant, Dexter C. Whittemore.

District 35. — That part of Ward 24 lying northerly of a line beginning at the junction of Columbia and Quincy streets; thence by the centre lines of Quincy, Bowdoin, East, and Adams streets, Dorchester avenue and Park street, and the centre line of said last-named street extended to Dorchester bay. First Assistant Assessor, George Warren, and Second Assistant, Richard W. Smith.

District 36. — That part of Ward 24 lying northerly and westerly of a line beginning at the junction of Columbia and Quincy streets; thence by the centre lines of Quincy, Bowdoin, East, and Adams streets, Dorchester and Centre avenues, Centre and Washington streets, and Talbot avenue, to the boundary line of Ward 23. First Assistant Assessor, George E. Hall, and Second Assistant, William D. Lang.

District 37. — That part of Ward 24 lying southerly and westerly of a line beginning at the junction of Blue Hill avenue and Talbot avenue; thence by the centre lines of Talbot avenue, Washington and Ashmont streets, and Dorchester avenue, to Neponset river. First Assistant Assessor, Henry Pierce, and Second Assistant, Richardson Hutchinson.

District 38. — That part of Ward 24 lying easterly and southerly of a line beginning at Dorchester bay at the centre line of Park street extended; thence by said extended line and the centre line of Park street, Dorchester avenue, Centre avenue, Centre, Washington, and Ashmont streets, and Dorchester avenue, to Neponset river. First Assistant Assessor, Archibald A. Turner, and Second Assistant, John J. Dailey.

District 39. — That part of Ward 25 lying north and east of a line beginning at the boundary between the city of Boston and the town of Watertown; thence by the centre line of North, Beacon, Parsons, Washington, and Cambridge streets to Charles river. First Assistant Assessor, Edward C. Scates, and Second Assistant, Patrick F. Carley.

District 40. — That part of Ward 25 lying south and west of a line beginning at the boundary between the cities of Boston and Cambridge; thence by the centre lines of Cambridge, Washington, Parsons, and North Beacon streets to the Charles river. First Assistant Assessor, George W. Warren, and Second Assistant, James Buckner.

PROPORTION OF QUALIFIED VOTERS WHO ARE
ASSESSED FOR PROPERTY.

ASSESSORS' OFFICE, CITY HALL,

BOSTON, October 12, 1892.

HON. NATHAN MATTHEWS, JR.,

Mayor of the City of Boston :

SIR: In answer to your request that this department would inform you what proportion of the legal voters of Boston pay a property tax, we would say that while there are no statistics connected with our work that will enable us to definitely answer the question, we think that if the number of qualified voters are taken for a series of years from the official returns of the Board of Registrars, and certain enumerations made in our office in the regular course of business are used in connection therewith as the elements of a computation, that a closer approximation to a correct answer to your question can be obtained than by any other method. Chapter 56 of the Acts of 1886 required the Assessors to make an annual return to the Secretary of State, of "the number of persons paying a poll tax only." This provision of law is now embodied in Chapter 242 of the Acts of 1890, and at this time the returns of the years 1886 to 1891, inclusive, are available. In compiling the figures found in the reports of the Secretary of State to the Legislature, the number of polls reported must be increased by those added after the rate of assessment for the given year was fixed, and the total thus obtained must be reduced by deducting the female polls that were included before the rate of taxation was determined, in order to obtain the true number of male polls assessed. The voting-list advances and recedes in its total from year to year, from causes that bear no relation to population or citizenship. The variance in the computations caused by the different percentages, which the fluctuating numbers of that list bear to the steadily increasing whole number of polls, can best be met by taking the average of the six years that have passed since the law of 1886 gave the opportunity for making the comparisons shown in the following table :

YEAR.	Registered Voters.	Whole No. Polls Assessed.	Men Assessed for Poll Tax only.	Assessed but not Registered.	Poll Tax-payers only on Voting-List.	Property Tax-payers on Voting-List.	PER CENT. ON LIST OF	
							Polls.	Prop-erty.
1886	57,653	112,667	96,464	55,014	41,450	16,203	72	28
1887	62,000	116,012	99,799	54,012	45,787	16,213	73	27
1888	73,666	123,213	107,151	49,547	57,604	16,062	77	23
1889	70,344	124,148	107,581	53,804	53,777	16,567	79	21
1890	68,100	127,141	109,889	59,041	50,848	17,252	74	26
1891	73,373	134,009	116,979	60,636	56,343	17,030	77	23
Totals . .	405,136	737,190	637,863	332,054	305,809	99,327	76	24
Averages .	67,523	122,865	106,310	55,342	50,968	16,555	76	24

Assuming these averages to correctly represent the registered voters, the whole number of male polls assessed, and men assessed a poll only, a statement can be made as follows :

Whole number of polls assessed	122,865
Registered for voting	67,523

The difference between these sums shows that 55,342 persons [men] were assessed for poll taxes who were aliens, or otherwise disqualified, and could not register, or were citizens who could register, but failed to do so.

Practically, no man assessed for property who is liable for a poll tax is omitted from the voting-list, because, being recorded each year for assessment on property, his poll tax is never omitted, and he is continued on the list from year to year, in accordance with provisions of law that have been in force for many years, and are now found in Sections 8 and 12 of Chapter 351 of the Acts of 1892. It follows that all of the 55,342 poll-tax assessments above noted must be considered as of the class of poll taxpayers only :

That class numbers	106,310
Deduct the	55,342

polls assessed, but not registered, and then remains 50,968 polls, which represent the names on the voting-list which are those of poll taxpayers only.

The whole number of registered voters are considered to be	67,523
From this total deduct the poll taxpayers only, whose names are on the list of voters	50,968
and the difference	16,555

represents the property taxpayers who are on the voting-list, and who stand on that list in the proportion of 24 per cent. of its total to 76 per cent. of the poll taxpayers only. The best thought we have been able to give to this subject leads us to the conclusion that this result is substantially correct. What at first seemed to be a coincidence, only proves that a shorter course of reasoning would have produced the same result. The difference between the whole number of polls assessed, and that of men assessed for a poll tax only, is identical with the number of property taxpayers on the voting-list. This exact difference is the necessary result of our reasoning, which was, in short, that all men who were assessed for a poll and property were on that list, and that all who were assessed a poll only who were on the voting-list had no property. We believe that the reasoning in this form of statement is sound. When an alien gets property and is assessed therefor, as a rule he becomes a citizen and goes on the voting-list. Those who do not are offset, and probably slightly more than offset, by the persons included among the poll taxpayers only, who pay on property through the assessment of taxes upon real or personal estate held for them by trustees, or by firms of which they are members, or by corporations of which they are stockholders. The conclusion would seem to be, that it is a fair general statement to say that three-fourths of our voters pay a poll tax only.

Very respectfully, for the Board of Assessors,

THOMAS HILLS,
Chairman.

**Table by Wards and Precincts of Registered
COMPARED WITH PROPERTY ASSESSMENTS TO MALES**

WARD.	Precinct.	Registered Voters.	Property Holders.	WARD.	Precinct.	Registered Voters.	Property Holders.	WARD.	Precinct.	Registered Voters.	Property Holders.
1	1	383	79	10	1	489	82	17	1	463	62
	2	404	87		2	532	70		2	430	76
	3	347	82		3	384	84		3	370	36
	4	422	99		4	504	53		4	372	44
	5	427	106		1	373	266		5	433	55
	6	458	104		2	354	265		6	468	50
	7	496	103		3	407	241		7	435	41
	8	480	113		4	412	197		8	334	13
2	9	511	187	11	5	556	45	18	1	430	115
	1	499	87		6	586	44		2	525	141
	2	339	39		7	401	72		3	498	102
	3	435	58		8	542	75		4	422	128
	4	453	75		9	638	89		5	424	94
	5	401	63		10	550	163		6	457	81
	6	403	52		11	615	118		7	426	64
	7	544	89		1	343	11		1	469	47
3	1	484	88	12	2	376	17	19	2	359	49
	2	539	75		3	354	22		3	411	41
	3	452	72		4	540	24		4	387	53
	4	510	65		5	462	37		5	487	81
	5	533	69		1	349	22		6	474	79
	6	444	64		2	334	15		7	415	57
	1	472	76		3	370	41		8	495	64
	2	498	79		4	426	46		9	364	40
4	3	508	112	13	5	358	45	20	1	440	34
	4	489	99		6	419	47		2	391	41
	5	459	61		7	396	41		3	368	38
	6	385	60		8	313	38		4	353	77
	1	460	72		9	356	52		5	404	38
	2	510	100		1	383	45		6	395	45
	3	485	48		2	446	69		7	425	60
	4	325	44		3	404	45		8	408	50
5	5	585	73	14	4	374	65	21	9	271	43
	6	429	52		5	428	77		10	451	76
	1	475	72		6	428	81		11	381	91
	2	473	63		7	415	75		12	501	107
	3	415	19		8	458	91		13	452	88
	4	455	47		9	424	60		1	338	66
	5	447	96		10	381	75		2	436	87
	1	370	30		11	378	80		3	389	91
6	2	303	47	15	12	391	99	22	4	379	101
	3	297	79		1	387	66		5	443	88
	4	377	49		2	398	74		6	514	105
	5	427	50		3	372	76		7	398	83
	1	335	35		4	365	62		8	381	143
	2	364	54		5	461	82		9	432	87
	3	407	40		6	493	77		10	540	120
	4	421	66		7	362	51		11	444	194
7	5	452	66	16	8	534	97		12	523	178
	6	400	57		1	477	60		1	515	182
	1	531	149		2	501	31		2	322	47
	2	497	68		3	410	29		3	308	48
	3	484	22		4	474	62		4	321	44
	4	532	74		5	407	45		5	306	36
	5	471	23		6	429	33		6	364	56

Voters for the Presidential Election of 1892:
ASSESSED FOR POLL TAXES OF THE SAME YEAR.

WARD.	Precinct.	Registered Voters.	Property Holders.	WARD.	Precinct.	Registered Voters.	Property Holders.	WARD.	Precinct.	Registered Voters.	Property Holders.
22	7	358	54	23	11	424	220	24	11	357	102
	8	331	69		12	360	186		12	364	120
	9	326	38		13	388	179		13	593	187
	10	415	124		14	204	96		14	399	161
	1	403	115		1	478	160		15	416	143
23	2	432	98	24	2	392	113	25	16	336	124
	3	473	133		3	384	127		1	469	113
	4	394	88		4	458	139		2	481	147
	5	429	164		5	386	104		3	505	132
	6	297	115		6	317	92		4	453	75
	7	370	122		7	339	84		5	432	82
	8	365	109		8	399	126		6	445	136
	9	448	193		9	305	97				
	10	366	129		10	574	212				
										87,227	17,132

RECAPITULATION BY WARDS,
INCLUDING ASSESSED POLLS.

WARD.	Assessed Polls from Table A, p. 32.	Registered Voters.	Property Holders.
1.....	5,794	3,928	960
2.....	5,059	3,074	463
3.....	3,852	2,962	433
4.....	3,997	2,811	487
5.....	4,135	2,794	389
6.....	4,104	2,265	297
7.....	3,745	1,774	255
8.....	4,645	2,379	318
9.....	3,896	2,515	336
10.....	3,054	1,909	289
11.....	7,510	5,434	1,575
12.....	3,515	2,075	111
13.....	6,774	3,321	347
14.....	7,682	4,910	862
15.....	5,177	3,372	585
16.....	5,619	2,698	260
17.....	4,785	3,305	377
18.....	4,245	3,182	725
19.....	7,163	3,861	511
20.....	7,634	5,240	788
21.....	7,061	5,217	1,343
22.....	6,034	3,566	698
23.....	7,604	5,353	1,947
24.....	9,121	6,497	2,091
25.....	4,170	2,785	685
	136,375	87,227	17,132

TABLE A.

ASSESSORS' VALUATION of the Real and Personal Estates and Number of Polls in each of the Twenty-five Wards of the City, and the Taxes assessed thereon, as of the first day of May, in the Year 1892. Rate \$12.90 per \$1,000. Original Assessments.

For Supplementary Assessments see Table B.

WARDS.	Female Polls.	Male Polls.	Valuation, Real Estate.	Valuation, Personal Estate.	Total Valuation, Real and Personal Estate.	Tax on Polls.	Tax on Real Estate.	Tax on Personal Estate.	Total Tax.
1 . .	45	5,794	\$10,061,875	\$1,045,000	\$11,106,875	\$11,610 50	\$129,798 19	\$13,480 50	\$154,889 19
2 . .	7	5,059	10,040,200	663,400	10,703,600	10,121 50	129,518 58	8,557 86	148,197 94
3 . .	47	3,852	6,989,300	839,700	7,829,000	7,727 50	90,161 97	10,832 13	108,721 60
4 . .	68	3,997	8,276,300	903,100	9,179,400	8,028 00	106,764 27	11,649 99	126,442 26
5 . .	26	4,135	11,461,200	2,865,300	14,326,500	8,283 00	147,849 48	36,962 37	193,094 85
6 . .	2	4,104	46,351,400	16,778,500	63,129,900	8,209 00	597,933 06	216,442 65	822,584 71
7 . .	. .	3,745	32,036,900	7,638,900	39,675,800	7,490 00	413,276 01	98,541 81	519,307 82
8 . .	5	4,645	8,750,000	542,900	9,292,900	9,292 50	112,875 00	7,003 41	129,170 91
9 . .	24	3,896	16,828,400	12,733,300	29,561,700	7,804 00	217,086 36	164,259 57	389,149 93
10 . .	5	3,054	127,252,200	35,426,200	162,678,400	6,110 50	1,641,553 38	456,997 98	2,104,661 86
11 . .	23	7,510	88,366,500	53,844,500	142,211,000	15,031 50	1,139,927 85	694,594 05	1,849,553 40
12 . .	. .	3,515	59,291,900	21,029,300	80,321,200	7,030 00	764,865 51	271,277 97	1,043,173 48
13 . .	5	6,774	15,403,900	733,800	16,137,700	13,550 50	198,710 31	9,466 02	221,726 83
14 . .	72	7,682	13,246,300	1,142,200	14,388,500	15,400 00	170,877 27	14,734 38	201,011 65
15 . .	40	5,177	7,505,400	629,100	8,134,500	10,374 00	96,819 66	8,115 39	115,309 05
16 . .	. .	5,619	16,024,900	663,500	16,688,400	11,238 00	206,721 21	8,559 15	226,518 36
17 . .	7	4,785	17,626,400	2,357,000	19,983,400	9,573 50	227,380 56	30,405 30	267,359 36
18 . .	18	4,245	19,649,600	6,441,900	26,091,500	8,499 00	253,479 84	83,100 51	345,079 35
19 . .	16	7,163	13,466,100	932,600	14,398,700	14,334 00	173,712 69	12,030 54	200,077 23
20 . .	42	7,634	17,784,600	1,530,600	19,315,200	15,289 00	229,421 34	19,744 74	264,455 08
21 . .	57	7,061	27,118,600	8,328,700	35,447,300	14,150 50	349,829 94	107,440 23	471,420 67
22 . .	35	6,034	34,239,900	4,569,300	38,809,200	12,085 50	441,694 71	58,943 97	512,724 18
23 . .	42	7,604	24,028,700	9,544,500	33,573,200	15,229 00	309,970 23	123,124 05	448,323 28
24 . .	122	9,121	32,055,900	* 5,890,800	37,946,700	18,303 00	413,521 11	75,991 32	507,815 43
25 . .	27	4,170	16,423,400	2,034,400	18,457,800	8,353 50	211,861 86	26,243 76	246,459 12
Bank Stock *	735	136,375	\$680,279,875	\$199,108,500	\$879,388,375	\$273,117 50	\$8,775,610 39	\$2,568,499 65	\$11,617,227 54
	. .	. . .	. . . . .	14,587,329	14,587,329	. . . . .	. . . . .	188,176 54	188,176 54
Total.	735	136,375	\$680,279,875	\$213,695,829	\$893,975,704	\$273,117 50	\$8,775,610 39	\$2,756,676 19	\$11,805,404 08

* Bank Stock separately assessed by authority of Section 8 of Chapter 13 of the Public Statutes.

TABLE B.

SUPPLEMENTARY Assessments of Polls and omitted Estates in each of the Twenty-five Wards of the City and the Taxes assessed thereon, as of the first day of May, in the Year 1892. Rate, \$12.90 per \$1.000.

For original Assessments see Table A.

WARDS.	Male Polls.	Valuation, Real Estate.	Valuation, Personal Estate.	Total Valuation, Real and Personal Estate.	Tax on Polls.	Tax on Real Estate.	Tax on Personal Estate.	Total Tax.
1	184	. . . . .	. . . . .	. . . . .	\$368	. . . . .	. . . . .	\$368 00
2	184	\$3,100	\$500	\$3,600	368	\$39 99	\$6 45	414 44
3	97	. . . . .	. . . . .	. . . . .	194	. . . . .	. . . . .	194 00
4	144	. . . . .	. . . . .	. . . . .	288	. . . . .	. . . . .	288 00
5	128	. . . . .	. . . . .	. . . . .	256	. . . . .	. . . . .	256 00
6	408	. . . . .	2,000	2,000	816	. . . . .	25 80	841 80
7	269	. . . . .	600	600	538	. . . . .	7 74	545 74
8	218	. . . . .	100	100	436	. . . . .	1 29	437 29
9	282	3,200	5,000	8,200	564	41 28	64 50	669 78
10	336	. . . . .	123,500	123,500	672	. . . . .	1,593 15	2,265 15
11	631	. . . . .	504,900	504,900	1,262	. . . . .	6,513 21	7,775 21
12	379	. . . . .	5,000	5,000	758	. . . . .	64 50	822 50
13	336	. . . . .	. . . . .	. . . . .	672	. . . . .	. . . . .	672 00
14	199	. . . . .	. . . . .	. . . . .	398	. . . . .	. . . . .	398 00
15	185	. . . . .	. . . . .	. . . . .	370	. . . . .	. . . . .	370 00
16	434	. . . . .	. . . . .	. . . . .	868	. . . . .	. . . . .	868 00
17	434	. . . . .	87,000	87,000	868	. . . . .	1,122 30	1,990 30
18	419	. . . . .	27,400	27,400	838	. . . . .	353 46	1,191 46
19	302	. . . . .	2,000	2,000	604	. . . . .	25 80	629 80
20	271	. . . . .	26,800	26,800	542	. . . . .	345 72	887 72
21	164	. . . . .	2,500	2,500	328	. . . . .	32 25	360 25
22	118	3,000	182,000	185,000	236	38 70	2,347 80	2,622 50
23	210	17,400	1,002,800	1,020,200	420	224 46	12,936 12	13,580 58
24	216	6,600	2,500	9,100	432	85 14	32 25	549 39
25	98	4,300	. . . . .	4,300	196	55 47	. . . . .	251 47
	6,646	\$37,600	\$1,974,600	\$2,012,200	\$13,292	\$485 04	\$25,472 34	\$39,249 38

TABLE C.

VALUATION of the Several Wards, the Total Valuation of the City, the Amount of Taxes as shown in the Warrant to the Collector, the Rate of Taxation on each \$1,000, and the Number of Polls as determined by the Board of Assessors, when the Rate of Taxation was fixed, for 1888 to 1892, both Years inclusive.

WARDS.	1888.	1889.	1890.	1891.	1892.
1	\$9,463,875	\$9,934,375	\$10,213,075	\$10,648,675	\$11,106,875
2	9,966,000	10,086,300	10,245,600	10,544,800	10,703,600
3	6,975,200	7,335,400	7,093,900	7,268,500	7,829,000
4	7,926,700	8,124,700	8,426,500	8,856,300	9,179,400
5	14,507,100	14,562,500	14,612,000	14,289,500	14,326,500
6	55,130,200	58,855,100	59,809,600	61,777,500	63,129,900
7	36,546,700	37,416,000	37,934,700	38,312,100	39,675,800
8	8,091,900	8,257,000	8,489,900	9,173,100	9,292,900
9	29,057,700	28,940,500	28,665,400	29,865,800	29,561,700
10	136,856,100	142,565,600	148,370,700	155,687,300	162,678,400
11	118,608,800	124,177,900	127,883,400	132,497,700	142,211,000
12	70,669,000	74,020,900	74,388,000	77,228,800	80,321,200
13	12,678,700	14,497,400	15,765,600	15,863,900	16,137,700
14	13,092,900	13,381,200	14,393,800	14,314,500	14,388,500
15	7,652,800	7,627,900	7,724,600	7,897,800	8,134,500
16	15,039,000	15,145,100	15,571,400	16,119,400	16,688,400
17	19,320,100	19,157,500	19,073,400	19,382,600	19,983,400
18	25,252,900	25,477,600	25,429,800	15,310,000	26,091,500
19	12,971,400	13,167,000	13,609,400	13,844,000	14,398,700
20	16,672,600	17,371,500	17,969,800	18,633,500	19,315,200
21	30,244,100	30,728,900	31,995,700	33,561,900	35,447,300
22	26,613,900	29,614,100	32,747,100	35,080,400	38,809,200
23	26,530,300	27,366,400	29,264,200	32,292,900	33,573,200
24	27,833,100	29,463,100	31,873,400	35,184,300	37,946,700
25	11,962,100	12,976,000	15,457,800	16,660,000	18,457,800
Bank Stock ¹ . . .	14,789,373	15,183,769	15,033,025	14,774,140	14,587,329
Totals	\$764,452,548	\$795,433,744	\$822,041,800	\$855,069,415	\$893,975,704
Tax, including overlay	\$10,484,889 14	\$10,507,804 80	\$11,187,692 44	\$11,039,698 12	\$11,805,404 08
Rate per thousand.	13 40	12 90	13 30	12 60	12 90
No. of Male polls .	120,499	123,274	126,005	132,809	136,375
“ “ Female “ .	454	323	5,053	411	735

¹ Bank Stock separately assessed by authority of Section 8 of Chapter 13 of the Public Statutes.

TABLE D. -- POPULATION AND VALUATION OF BOSTON FOR TWENTY YEARS.

Population by United States census of 1870 — 250,526. Population by State census of 1875 — 341,919. United States census of 1880 — 362,839. State census of 1885 — 390,393. United States census of 1890 — 448,477.

Valuation and Rate.					Gain or Loss as compared with preceding Year.				
YEAR. ¹	Real Estate.	Personal Estate.	Total Valuation.	Rate Tax per \$1,000.	REAL ESTATE.		PERSONAL ESTATE.		YEAR. ¹
					Increase.	Decrease.	Increase.	Decrease.	
1873 . . .	\$470,086,200	\$223,745,200	\$693,831,400	\$12 89	\$26,802,750	. . . . .	. . . . .	\$15,695,650	. . . . . 1873
1874 . . .	554,200,150	244,554,900	798,755,050	15 60	84,113,950	. . . . .	\$20,809,700	. . . . .	. . . . . 1874
1875 . . .	558,941,000	235,020,895	793,961,895	13 70	4,740,850	. . . . .	. . . . .	9,534,005	. . . . . 1875
1876 . . .	526,157,900	222,838,310	748,996,210	12 70	. . . . .	\$32,783,100	. . . . .	12,182,585	. . . . . 1876
1877 . . .	481,407,200	205,433,386	686,840,586	13 10	. . . . .	44,750,700	. . . . .	17,404,924	. . . . . 1877
1878 . . .	440,375,900	190,070,966	630,446,866	12 80	. . . . .	41,031,500	. . . . .	15,362,420	. . . . . 1878
1879 . . .	428,777,000	184,545,692	613,322,692	12 50	. . . . .	11,598,900	. . . . .	5,525,274	. . . . . 1879
1880 . . .	437,370,100	202,092,395	639,462,495	15 20	8,593,100	. . . . .	17,546,703	. . . . .	. . . . . 1880
1881 . . .	455,388,600	210,165,997	665,554,597	13 90	18,018,500	. . . . .	8,073,602	. . . . .	. . . . . 1881
1882 . . .	467,704,150	204,703,812	672,497,962	15 10	12,315,550	. . . . .	. . . . .	5,462,185	. . . . . 1882
1883 . . .	478,318,900	204,113,771	682,432,671	14 50	10,614,750	. . . . .	. . . . .	590,041	. . . . . 1883
1884 . . .	488,130,600	194,526,058	682,656,658	17 00	9,811,700	. . . . .	. . . . .	9,587,713	. . . . . 1884
1885 . . .	495,973,400	189,605,672	685,579,072	12 80	7,842,800	. . . . .	. . . . .	4,920,386	. . . . . 1885
1886 . . .	517,503,275	193,118,060	710,621,335	12 70	21,529,875	. . . . .	3,512,388	. . . . .	. . . . . 1886
1887 . . .	547,171,175	200,471,342	747,642,517	13 40	29,667,900	. . . . .	7,353,282	. . . . .	. . . . . 1887
1888 . . .	563,013,275	201,439,273	764,452,548	13 40	15,842,100	. . . . .	967,931	. . . . .	. . . . . 1888
1889 . . .	593,799,975	201,633,769	795,433,744	12 90	30,786,700	. . . . .	194,496	. . . . .	. . . . . 1889
1890 . . .	619,990,275	202,051,525	822,041,800	13 30	26,190,300	. . . . .	417,756	. . . . .	. . . . . 1890
1891 . . .	650,238,375	204,831,040	855,069,415	12 60	30,248,100	. . . . .	2,779,515	. . . . .	. . . . . 1891
1892 . . .	680,279,875	213,695,829	893,975,704	12 90	30,041,500	. . . . .	8,864,788	. . . . .	. . . . . 1892

¹ Included in the total valuation of 1865, and all subsequent years, was an assessment upon corporations chartered by the Commonwealth of Massachusetts, for real estate and machinery. The last item is taxed as personal, and is the only personal estate taxable by local assessors to a Massachusetts corporation.

Real Estate.		Machinery.		Total.
In 1882, 175 corporations were assessed as follows:	\$45,754,600	\$3,275,300	\$49,029,900	
" 1883, 198	"	"	"	
" 1884, 215	"	"	"	
" 1885, 228	"	"	"	
" 1886, 226	"	"	"	
" 1887, 225	"	"	"	
" 1888, 228	"	"	"	
" 1889, 225	"	"	"	
" 1890, 235	"	"	"	
" 1891, 235	"	"	"	
" 1892, 236	"	"	"	

² The City of Charlestown and Towns of West Roxbury and Brighton were annexed to Boston in 1873, their valuation taking effect as a part of the city in 1874. Valuation of Charlestown in 1873 was \$26,016,100 real, \$9,273,582 per sonal; total \$35,289,682 00

Valuation of West Roxbury in 1873 was \$16,254,350 real, \$5,894,250 personal; total 22,148,600 00
Valuation of Brighton in 1873 was \$11,964,450 real, \$2,584,081 per sonal; total 14,548,531 00
By the U.S. census of 1870, the population of Charlestown was 28,323
" " West Roxbury " 8,683
" " Brighton " 4,967

The valuation in 1873 of Boston and the municipalities that were annexed to the city in that year was \$765,818,213.

³ In consequence of the Act of 1881 [taking effect in 1882], exempting money loaned on mortgage of real estate, the personal estate valuation receded, notwithstanding large gains were made upon the other items of personal estate.

TABLE E.

STATEMENT showing the Assessors' Valuation of the Real and Personal Property of the City of Boston, as of the first day of May, for Thirty-five Years, 1858 to 1892, inclusive. Also the Amount and Rate per Cent. of Increase and Decrease in each Period of Ten Years.

YEARS.	Valuation First Term.	Valuation Second Term.	Amount of Increase in the ten years.	Amount of Decrease in the ten years.	Rate per cent. of Increase or Decrease in ten years.
1858 and 1868 ¹ . . .	\$254,714,100	\$493,573,700	\$238,859,600	. . . . .	92.77
1859 and 1869 . . .	263,429,000	549,511,600	286,082,600	. . . . .	108.59
1860 and 1870 ² . . .	276,861,000	584,089,400	307,228,400	. . . . .	110.96
1861 and 1871 . . .	275,760,100	612,663,550	336,903,450	. . . . .	122.17
1862 and 1872 . . .	276,217,000	682,724,300	406,507,300	. . . . .	147.16
1863 and 1873 . . .	302,507,200	693,831,400	391,324,200	. . . . .	129.36
1864 and 1874 ³ . . .	332,449,900	798,755,050	466,305,150	. . . . .	140.26
1865 and 1875 . . .	371,892,775	793,961,895	422,069,120	. . . . .	113.49
1866 and 1876 . . .	415,362,345	748,996,210	333,633,865	. . . . .	80.
1867 and 1877 . . .	444,946,100	686,840,586	241,894,486	. . . . .	54.37
1868 and 1878 ¹ . . .	493,573,700	630,446,866	136,873,166	. . . . .	27.73
1869 and 1879 . . .	549,511,600	613,322,691	63,811,091	. . . . .	11.61
1870 and 1880 ² . . .	584,089,400	639,462,495	55,373,095	. . . . .	9.48
1871 and 1881 . . .	612,663,550	665,554,597	52,891,047	. . . . .	8.63
1872 and 1882 . . .	682,724,300	672,497,962	. . . . .	\$10,226,339	1.50
1873 and 1883 . . .	693,831,400	682,432,671	. . . . .	11,398,729	1.64
1874 and 1884 ³ . . .	798,755,050	682,656,657	. . . . .	116,098,393	14.53
1875 and 1885 . . .	793,961,895	685,579,072	. . . . .	108,382,823	13.62
1876 and 1886 . . .	748,996,210	710,621,360	. . . . .	38,374,850	5.12
1877 and 1887 . . .	686,840,586	747,642,517	60,801,931	. . . . .	8.85
1878 and 1888 . . .	630,446,866	764,452,548	134,005,682	. . . . .	21.25
1879 and 1889 . . .	613,322,691	795,433,744	182,111,053	. . . . .	29.69
1880 and 1890 . . .	639,462,495	822,041,800	182,579,305	. . . . .	28.55
1881 and 1891 . . .	665,554,597	855,069,415	189,514,818	. . . . .	28.47
1882 and 1892 . . .	672,497,962	893,975,704	221,477,742	. . . . .	32.93

¹ The City of Roxbury, with a valuation of \$26,551,700, united with Boston, 1867, its valuation first taking effect as a part of Boston in 1868.
² The town of Dorchester, with a valuation of \$20,315,700, united with Boston in 1869, its valuation first taking effect as a part of Boston in 1870.
³ The City of Charlestown, with a valuation of \$35,289,682, the Town of West Roxbury, with \$22,148,600 valuation, and the Town of Brighton, with a valuation of \$14,548,531, annexed to Boston in 1873, their united valuation taking effect in 1874 as part of the City of Boston.

TABLE F.

AMOUNT AND RATE OF TAXATION FOR TWENTY YEARS.

The several amounts are those of the warrants of State, County, and City authorities to the Assessors. For detail see page 2.

The warrant to the Collector determines the rate of taxation, for amount of which see page 2.

YEAR.	State Tax.	City and County Tax.	Total Tax.	Rate Tax per \$1,000.		TOTAL.
				State.	City and County.	
1873	\$828,540	\$7,809,552	\$8,638,092	\$1 23	\$11 57	\$12 80
1874	802,120	11,243,782	12,045,902	1 04	14 56	15 60
1875	802,120	9,721,016	10,523,136	1 04	12 66	13 70
1876	742,932	8,527,872	9,270,804	1.02	11 68	12 70
1877	619,110	8,135,104	8,754,214	0 93	12 17	13 10
1878	412,740	7,466,410	7,879,150	0 67	12 13	12 80

YEAR.	State Tax.	County Tax.	City Tax.	Total Tax.	Rate per \$1,000.			TOTAL.
					State.	County.	City.	
1879 ¹ .	\$206,370	\$369,200	\$6,916,940	\$7,492,510	\$0 20	\$0 46	\$11 84	\$12 50
1880 .	619,110	260,000	8,587,786	9,466,896	0 86	0 27	14 07	15 20
1881 .	619,110	260,000	8,173,282	9,052,392	0 81	0 25	12 84	13 90
1882 .	825,480	291,200	8,798,073	9,914,753	1 12	0 29	13 69	15 10
1883 .	578,055	291,200	8,778,556	9,647,811	0 72	0 28	13 50	14 50
1884 .	770,740	301,600	10,216,029	11,288,369	1 00	0 29	15 71	17 00
1885 .	578,055	301,600	7,814,092	8,693,747	0 71	0 27	11 82	12 80
1886 .	555,870	386,568	7,897,240	8,839,678	0 65	0 40	11 65	12 70
1887 .	833,805	526,735	8,527,559	9,888,099	1 00	0 57	11 83	13 40
1888 .	833,805	668,444	8,520,783	10,023,032	0 97	0 74	11 69	13 40
1889 .	² 759,518	738,191	8,578,960	10,076,669	0 83	0 80	11 27	12 90
1890 .	² 673,824	799,294	9,220,280	10,693,398	0 69	0 85	11 76	13 30
1891 .	² 581,571	614,549	9,549,491	10,745,611	0 53	0 57	11 50	12 60
1892 .	³ 680,744	804,294	9,881,451	11,366,489	0 63	0 77	11 50	12 90

¹ Chap. 299 of the Acts of the year 1879 (now Sect. 48 of Chap. 11, Public Statutes) required that the State Tax and County Tax should be assessed on polls, *provided* that each of such taxes shall not exceed the sum of one dollar (two dollars for the entire tax upon each poll). The excess above the amount so raised must be assessed on property. In the above table the sums stated in the columns of STATE TAX and COUNTY TAX, respectively, are the whole amounts required to be raised, and the figures in the columns of RATE show the amount per \$1,000 for which *property* was assessed to make up the deficiency after the polls had been assessed at one dollar each for State and County purposes.

² Chap. 384 of the Acts of 1888 provides for the erection of armories in Boston, and for the extinguishment of the debt created therefor by a special tax upon the city.

This amount includes the special tax for armories of 1889, amounting to \$21,498.

" " " " " " " " " " 1890, " " 28,056.

" " " " " " " " " " 1891, " " 28,056.

³ Chap. 439 of the Acts of 1889 provides for the building and maintenance of a system of sewerage for the Charles and Mystic valleys, and for the payment of the debt therefor by special tax on the cities and towns benefited.

This amount includes the special tax for Metropolitan sewer of '92, amounting to \$12,626.

" " " " " " " " " " '92, " " 28,056.

TABLE G.

APPROXIMATE VALUE OF THE DWELLING-HOUSES AND HOTELS IN BOSTON,
MAY 1, 1892.

[In the following valuations both land and buildings are included.]

Value.	No. of Houses.	Hotels.	Family Hotels.
Value less than \$1,000	3,281		
" \$1,000 and less than \$2,000	8,596		
" 2,000 " " " 3,000	10,239		
" 3,000 " " " 4,000	8,163		1
" 4,000 " " " 5,000	5,244		4
" 5,000 " " " 6,000	3,419		5
" 6,000 " " " 7,000	2,663		6
" 7,000 " " " 8,000	1,889		12
" 8,000 " " " 9,000	1,583	1	11
" 9,000 " " " 10,000	1,258	1	12
" 10,000 " " " 11,000	963		24
" 11,000 " " " 12,000	649	2	8
" 12,000 " " " 13,000	489		32
" 13,000 " " " 14,000	461	1	8
" 14,000 " " " 15,000	483		19
" 15,000 " " " 16,000	413	1	9
" 16,000 " " " 17,000	328	3	10
" 17,000 " " " 18,000	269	4	16
" 18,000 " " " 19,000	362		12
" 19,000 " " " 20,000	210	2	20
" 20,000 " " " 21,000	281		28
" 21,000 " " " 22,000	159	2	15
" 22,000 " " " 23,000	158		14
" 23,000 " " " 24,000	164		17
" 24,000 " " " 25,000	189		15
" 25,000 " " " 26,000	157		10
" 26,000 " " " 27,000	141	2	18
" 27,000 " " " 28,000	163		15
" 28,000 " " " 29,000	187		11
" 29,000 " " " 30,000	96	3	10
" 30,000 " " " 31,000	108	2	8
" 31,000 " " " 32,000	67		14
" 32,000 " " " 33,000	64	1	6
" 33,000 " " " 34,000	61		9
" 34,000 " " " 35,000	87	2	7
" 35,000 " " " 36,000	62		10
" 36,000 " " " 37,000	72		9
" 37,000 " " " 38,000	39		2
" 38,000 " " " 39,000	68		7
" 39,000 " " " 40,000	54		3
" 40,000 " " " 41,000	62	3	5
" 41,000 " " " 42,000	51		3
" 42,000 " " " 43,000	29	3	4
" 43,000 " " " 44,000	36		5
" 44,000 " " " 45,000	67		2
" 45,000 " " " 46,000	32		5
" 46,000 " " " 47,000	53		
" 47,000 " " " 48,000	30		3
" 48,000 " " " 49,000	41		
" 49,000 " " " 50,000	34	1	
" 50,000 " " " 51,000	27	1	3
" 51,000 " " " 52,000	34		
" 52,000 " " " 53,000	29	1	
" 53,000 " " " 54,000	30		
" 54,000 " " " 55,000	16		
" 55,000 " " " 56,000	17	2	
" 56,000 " " " 57,000	19		2
" 57,000 " " " 58,000	15		2
" 58,000 " " " 59,000	19		
" 59,000 " " " 60,000	18		
" 60,000 " " " 61,000	19		3
" 61,000 " " " 62,000	13		
" 62,000 " " " 63,000	9	1	
" 63,000 " " " 64,000	15		1
Carried forward	54,054	39	475

APPROXIMATE VALUE OF THE DWELLING-HOUSES AND HOTELS IN BOSTON.
MAY 1, 1892. — *Continued.*

Value.	No. of Houses.	Hotels.	Family Hotels.
<i>Brought forward</i>	54,054	39	475
Value \$64,000 and less than \$65,000	7	1	
“ 65,000 “ “ “ 66,000	4		2
“ 66,000 “ “ “ 67,000	10		
“ 67,000 “ “ “ 68,000	9		
“ 68,000 “ “ “ 69,000	6		
“ 69,000 “ “ “ 70,000	4		1
“ 70,000 “ “ “ 71,000	5		
“ 71,000 “ “ “ 72,000	10		
“ 72,000 “ “ “ 73,000	5	2	
“ 73,000 “ “ “ 74,000	3		
“ 74,000 “ “ “ 75,000	7		
“ 75,000 “ “ “ 76,000	8		
	9	1	
	5		
	6	1	2
	2		1
	3		
	2		
	5		
	2	2	
	3		3
	3		
	2		
	2		2
	5		
	2		2
	4		
	1	1	
	3		
	1		1
	6		3
	3		
	1		
39 Beacon Street } 47 “ “ } 100,000	4	2	{ Clarendon Hotel. Hotel Grosvenor.
290 Huntington Avenue . . . } 347 Beacon Street } 101,000	1		
20 Gloucester Street 102,000			1 Hotel Van Rensselaer.
45 Beacon Street } 103,000	2		1 Hotel Norwood.
34 “ “ } 162 Tremont Street 104,000	1		1 Hotel Comfort.
232 Boylston Street 105,000	1	1	St. Cloud Hotel.
244 “ “ 107,000	1		2 { Hotel Gladstone. Hotel Bellevue.
1 Park Street 108,000	1		
330 Dartmouth Street } 274 Beacou Street } 110,000	4	1	Parks House.
259 Commonwealth Avenue . } 178 Huntington Avenue . . . } 190 Boylston Street 111,000	1		
		1	New Marlboro Hotel.
5 Commonwealth Avenue . . 114,000	1		
			{ Hotel Lafayette. Hotel Edinburg.
199 Commonwealth Avenue . . 115,000	1	2	3 { Hotel Winthrop. Hotel Austerfield. Hotel Adelphi.
		1	Vieth's Hotel.
194 Boylston Street 121,000	1		
12 Arlington Street 125,000	1		1 Hotel Imperial.
6 Beacon Street 128,000	1		
32 Hereford Street 130,000	1		
		1	Falmouth House.
<i>Carried forward</i>	54,224	56	501

APPROXIMATE VALUE OF THE DWELLING-HOUSES AND HOTELS IN BOSTON,
MAY 1, 1892. — *Continued.*

Value.	No. of Houses.	Hotels.	Family Hotels.
<i>Brought forward</i>	54,224	56	501
27 Commonwealth Avenue	\$135,000	3	1 Hotel Clifton.
220 Boylston Street			
270 Beacon Street			
137,000	1	1	1 Hotel Alverton.
138,000			1 Hotel Royal.
139,000			1 { Hotel Waquoit.
9 Beacon Street	1		1 { Hotel Madison.
8 Park Street	2	1	Hotel Ilkley.
200 Boylston Street			
142,000	3	3	
8 Berkeley Street			
22 Fairfield Street			
17 Gloucester Street	3	3	
222 Boylston Street			
29 Beacon Street			
30 Beacon Street	1	1	1 Bowdoin Hotel.
224 Boylston Street			
159,000	1	1	1 { Hotel Lagrange.
212 Boylston Street			
162,000	1	1	{ Exeter Chambers.
165,000			
168,000	1	1	Coolidge House.
448 Beacon Street			
170,000	1	1	{ Hotel, cor. Beacon and
172,000			
175,000	1	1	{ Charles Streets.
176,000			
180,000	1	1	1 Somerset Club.
185,000			
191,000	1	1	1 White House.
200,000			
205,000	1	1	1 Hotel Sanford.
208,000			
353 Commonwealth Avenue	1	1	Hotel Ludlow.
306 Dartmouth Street	1	1	Hotel Hamilton.
225,000	1	1	1 Boston Athletic Club.
229,000			
232,000	1	1	{ Waverly House.
236,000			
238,000	1	1	{ Hotel Cluny.
184 Boylston Street			
239,000	1	1	Hotel Grand.
247,000			
250,000	1	1	Hotel Newbury.
191 Commonwealth Avenue			
260,000	1	1	1 Continental Block.
268,000			
275,000	1	1	Boston Tavern.
278,000			
283,000	1	1	1 Algonquin Club.
287,000			
300,000	1	1	Brigham's Hotel.
301,000			
315,000	1	1	Sherman House.
325,000			
327,000	2	2	{ Hotel Tudor.
338,000			
350,000	1	1	{ Hotel Oxford.
395,000			
410,000	1	1	1 210 Boylston Street.
420,000			
427,000	1	1	Revere House.
460,000			
510,000	1	1	Copley Square Hotel.
650,000			
	2	2	Crawford House.
	1	1	Hotel Reynolds.
	1	1	1 Hotel Pelham.
	1	1	Hotel Thorndike.
	1	1	Hotel Berkeley.
	1	1	Quincy House.
	2	2	{ Hotel Brunswick.
	2	2	{ Hotel Vendome.
<i>Carried forward</i>	54,242	87	519

APPROXIMATE VALUE OF THE DWELLING-HOUSES AND HOTELS IN BOSTON,
MAY 1, 1892. — *Concluded.*

Value.	No. of Houses.	Hotels.	Family Hotels.
<i>Brought forward</i>	54,242	87	519
\$707,000		1	U. S. Hotel.
806,000		1	Tremont House.
851,000		1	Adams House.
868,000		1	Young's Hotel.
1,020,500		1	Parker House.
Grand Totals	54,242	92	519

Dwellings	54,242
Hotels	92
Family Hotels	519
Total	54,853

TABLE H. — STATISTICS OF BOSTON, MAY 1, 1892.

WARD.	Number of Dwelling Houses.	Number of Vacant Houses.	Value of Vacant Houses.	Hotels.	Family Hotels.	Houses Erecting.	Stores.	Miscellaneous Buildings.	Horses.	Cows.	Feet of Land.	Feet of Vacant Land.	Value of Vacant Land.	Feet of Marsh Land and Flats.	Value of Marsh Land and Flats.	WARD.
1	2,803	26	\$46,900	1	1	32	208	363	339	22,903,809	13,501,851	\$1,065,800	\$1,065,800	41,540,816	\$301,300	1
2	1,807	17	32,200	1	1	2	360	339	339	8,750,588	493,423	120,200	120,200	5,936,307	929,500	2
3	1,572	5	9,300	1	1	2	173	285	285	6,708,497	112,826	66,700	66,700	507,307	49,800	3
4	1,883	11	23,800	1	1	1	353	581	581	7,889,297	549,538	125,600	125,600	2,130,658	28,900	4
5	1,491	16	87,700	3	1	3	162	464	464	5,308,470	232,729	209,600	209,600	209,600	209,600	5
6	1,293	3	21,000	3	1	1	101	559	559	5,727,354	52,773	97,800	97,800	97,800	97,800	6
7	868	17	109,400	19	1	3	88	274	274	2,842,295	7,162	18,800	18,800	18,800	18,800	7
8	1,212	18	65,700	2	5	1	51	194	194	2,057,943	1,386	3,200	3,200	3,200	3,200	8
9	1,306	17	453,300	1	17	1	80	224	224	2,499,124	113,955	218,500	218,500	218,500	218,500	9
10	646	15	248,300	31	2	1	93	534	534	3,603,481	14,753	223,900	223,900	223,900	223,900	10
11	2,946	51	1,142,800	11	165	48	121	209	209	12,645,113	1,172,670	3,375,800	3,375,800	3,375,800	3,375,800	11
12	858	20	146,000	4	19	2	131	298	298	5,190,498	56,952	244,700	244,700	640,154	410,000	12
13	2,084	32	49,000	1	1	5	341	746	746	12,027,203	1,233,030	653,100	653,100	1,340,403	287,700	13
14	3,215	77	195,000	1	1	13	196	231	231	11,813,098	2,926,231	810,600	810,600	4,325,586	92,300	14
15	2,009	34	65,500	1	1	12	168	235	235	9,140,028	2,698,154	430,500	430,500	9,525,746	276,000	15
16	1,387	21	110,400	3	52	1	73	355	355	2,622,372	173,574	437,400	437,400	133,047	77,900	16
17	1,567	19	106,800	1	26	1	129	258	258	4,478,511	329,924	316,400	316,400	439,298	210,100	17
18	1,774	35	261,900	1	30	1	59	238	238	4,040,691	338,575	429,600	429,600	429,600	429,600	18
19	2,342	20	50,200	1	50	10	173	360	360	6,859,583	570,410	462,100	462,100	462,100	462,100	19
20	3,100	74	319,400	1	76	25	175	734	734	22,402,678	77,747,016	1,502,700	1,502,700	4,524,577	70,600	20
21	3,656	124	709,200	1	17	45	40	526	526	27,920,385	11,148,364	3,330,600	3,330,600	3,330,600	3,330,600	21
22	2,225	49	513,600	1	43	11	83	810	810	31,147,864	19,296,786	13,195,800	13,195,800	5,924,006	2,957,600	22
23	4,466	148	547,200	1	1	89	633	240	240	234,985,594	197,970,446	6,687,800	6,687,800	6,687,800	6,687,800	23
24	5,313	222	909,200	1	14	148	1,168	1,298	1,298	165,151,521	115,808,258	6,179,700	6,179,700	25,605,154	99,700	24
25	2,419	198	517,800	9	1	20	621	359	359	84,646,499	61,994,180	6,653,600	6,653,600	9,477,395	51,700	25
	54,242	1,269	\$6,741,600	92	519	473	5,780	10,714	10,714	703,452,496	508,544,966	\$46,869,500	\$46,869,500	112,050,454	\$5,843,100	

The figures given in the above table relate to property and areas that are a-sessed (see foot-note, page 3). A large amount of property, Streets, Parks, Squares, etc., covering extensive tracts of land, are excluded from this statement, as they are exempt from taxation. Some of the larger areas of untaxed property are given below.

PUBLIC PARKS.			
Flats, piers, and similar structures are excluded from this Supplementary Table, which includes only the areas of available upland.	Acreage.	Acreage.	
Islands in the harbor owned by the city	353	Arnold Arboretum	168 8-10
Islands in the harbor owned by the United States	173	Charlesbank	10
United States Navy Yard (including timber docks)	91	Charlestown Heights	4½
Lands owned by the Commonwealth of Massachusetts	108	Charlestown Playground	14½
		Dorchester Park	26
		63 small parks in various parts of the city	82 9-10
	</		

TABLE I.

STATEMENT showing the Number of Sewer Assessments Abated or Apportioned, and the Number of such Apportionments paid in advance of Maturity for the whole or part of the Land Assessed; also the number of such Assessments Suspended by authority of Section 4 of Chapter 402 of 1892.

[Acts of 1889, Chapter 456, § 4. — 1890, Chapter 346, §§ 1, 2.]
[Acts of 1892, Chapter 402, §§ 4, 5. — 1892, Chapter 418, §§ 5, 9.]

YEAR.	Abated.	APPORTIONED.			Suspended.
		Entered in Books of Assessors.	Paid in Full before Last Payment Due.	Part Paid, part of Land Released.	
1889	145	45	
1890	8	1
1891	2	2	2
1892	6	9

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